IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.W.P. No.16721 of 2006
Date of decision: 30.11.2006

Sudarshan Kumar Arora, Chandigarh.

---Petitioner.

Vs.

Union of India and others.

-----Respondents.

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Chetal Mittal, Advocate for the petitioner.
Mr. S.K. Garg Narwana, Advocate for the respondents.
Mr. Rajan Gupta, Standing Counsel for CBI.

ORDER:

On 14.11.2006, following order was passed:-

"This petition has been filed for a direction to the Income Tax Department to release the amount illegally withheld in spite of acceptance of appeal filed by the petitioner.

Case of the petitioner is that on 14.3.2002, a raid was conducted by CBI and a sum of Rs. 5,92,850/- was seized from the petitioner. The same is not the subject-matter of any FIR or charge-sheet against the petitioner. The amount was forwarded to Income Tax Department for appropriate action. On the basis of seizure of the above amount, assessment in the case of the petitioner was finalised and tax liability of the petitioner was fixed at Rs.71,329/- which was later reduced by the Appellate Authority to Rs.34,800/-. The petitioner vide his various letters sought return of the said amount but the same was not returned.

Vide letter dated 4.1.2006, Annexure P.12, the Income Tax Department refused to return the amount on the ground that the amount was forwarded by the CBI and CBI had asked the Income Tax Department to release the amount only if directed by the Court.

The above facts are not disputed except that it is stated that the petitioner is accused for abetting bribery but only a sum of Rs. 10,000/- is the case property.

In view of the above, we are inclined to direct refund of the amount in absence of the amount being legally required to be retained. At this stage, learned counsel for the CBI seeks time to enable him to verify the facts again.

Adjourned to 30.11.2006."

Learned counsel for CBI states that he does not have any further instructions in the matter and the CBI does not require the amount which has been forwarded to the Income Tax Department by the order of CJM, Chandigarh dated 4.4.2002.

In view of above, the amount is directed to be refunded to the petitioner after adjusting the dues, if any, within one month from the date of receipt of copy of this order.

The writ petition is disposed of, accordingly.

(ADARSH KUMAR GOEL)
JUDGE

November 30, 2006
ashwani

(RAJESH BINDAL)
JUDGE